

**RIVERVIEW SCHOOL DISTRICT No. 407**  
**King County, Washington**  
**Special Audit**  
**January 1, 1995 Through June 30, 1996**

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**Schedule Of Findings**

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1. District Resources Were Used For Personal Benefit

Our audit of the use of resources at Riverview School District No. 407 for the period January 1, 1995, through June 30, 1996, revealed that maintenance department employees used district equipment and tools for their own personal benefit.

The ex-director of facilities, directed maintenance department employees to load 20 yards of district purchased compost on a district owned flatbed truck and deliver it to his personal residence for his personal use. This occurred during normal working hours and took approximately two hours. In April 1996, the compost had been ordered for improvements to a football field but was reportedly found unusable for this purpose. After being questioned about the purchase, the ex-director reimbursed the district \$313.78, the cost of the invoice for 20 yards of compost. He resigned his employment at the district effective May 22, 1996.

A number of other maintenance department employees used district equipment and tools for their own personal use. Employees rationalized that it was all right for them to do this because they frequently used their own personal equipment and tools on district projects. A check-out system was used for these temporary uses of public assets.

Due to this lax control environment over district equipment and tools in the maintenance department, another employee inappropriately used district resources, was disciplined, lost an opportunity for promotion, and made restitution of \$100 to compensate the district for the use of district assets. The employee obtained an unspecified amount of gasoline at the district's fuel pumps for his vehicle in-lieu-of submitting for mileage reimbursements. He also provided small amounts of district gasoline to stranded parents of children attending school functions.

The same employee returned a car lift to his home during normal working hours in the fall of 1995, taking approximately 45 minutes. He had allowed the district to use the lift for six-eight months. He also dragged his driveway with a district tractor one evening in October 1995 to test the strength of welding repairs he made to the tractor at his home. His extra work was not recorded in the district's time accounting system.

Inappropriate uses of maintenance department resources caused the district to incur unnecessary expenses and wear and tear on equipment and tools without any tangible benefit to the district, and additional audit costs.

During this audit, the district issued a May 27, 1996, memorandum to all maintenance, custodial, transportation, and food service staff members which re-emphasized the importance of using district resources for official business purposes only. In addition, a

new maintenance department supervisor has been appointed, and the internal control environment over maintenance tools and equipment has been significantly improved.

Article XI, Section 14, *Constitution of the State of Washington* states:

Private use of public funds prohibited. The making of profit out of county, city, town, or other public money, or using the same for any purpose not authorized by law, by any officer having the possession or control thereof, shall be a felony, and shall be prosecuted and punished as prescribed by law.

RCW 42.23.070 states in part:

Prohibited acts. (Effective January 1, 1995.) (1) No municipal officer may use his or her position to secure special privileges or exemptions for himself, herself, or others . . . .

We recommend Riverview School District No. 407 seek recovery all unreimbursed costs associated with the April 1996 compost transaction from the ex-director of facilities. We further recommend the Washington State Office of the Attorney General and the King County Prosecuting Attorney review this matter and take whatever action is deemed necessary under the circumstances. Any compromise or settlement of this claim must be approved in writing by the Attorney General and State Auditor as directed by RCW 43.09.260.

We also recommend the district discontinue the check-out system for the personal use of equipment and tools in the maintenance department and use district resources only for official public purposes.